



తెలంగాణ రాజ పత్రము
THE TELANGANA GAZETTE
PART-I EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 300-A]

HYDERABAD, THURSDAY, OCTOBER 26, 2017.

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT

(CT-II)

TELANGANA GOODS AND SERVICES TAX ACT, 2017 - NOTIFYING THE APPOINTED DAY FOR SECTION 51 (TAX DEDUCTION AT SOURCE).

[G.O.Ms. No. 238, Revenue (CT-II), 26th October, 2017.]

In exercise of the powers conferred by sub-section (3) of Section 1 of the Telangana Goods and Services Tax Act, 2017 (23 of 2017), the State Government hereby appoints the 18th day of September, 2017 as the date on which the provisions of sub-section (1) of section 51 of the said Act shall come into force with respect to persons specified under clauses (a) and (b) of sub-section (1) of section 51 of the said Act and the persons specified below under clauses (d) of sub-section (1) of section 51 of the said Act, namely:-

- (a) an authority or a board or any other body,-
 - (i) set up by an Act of Parliament or a State Legislature; or
 - (ii) established by any Government, with fifty-one percent or more participation by way of equity or control, to carry out any function;
- (b) Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);
- (c) Public sector undertakings:

Provided that the said persons shall be liable to deduct tax from the payment made or credited to the supplier of taxable goods or services or both with effect from a date to be notified subsequently, on the recommendations of the Council, by the State Government.

2. This Notification shall deemed to be come into force with effect from 18-09-2017.

SOMESH KUMAR,
Principal Secretary to Government.

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